

# JACKSON COUNTY SENTINEL

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ONE DOLLAR A YEAR

## FACTS REGARDING TAX EQUALIZATION.

### New Law Will Prove Benefit to State.

Chief Statistician A. V. Louthan of the state equalization board, gives out some interesting figures and facts relative to the new assessment law enacted by the last legislature, in which he holds that a large amount of taxes will be collected which it was impossible previously to reach. The following statement is presented:

"When the legislature met in January, 1919, it found a certain class of large corporations doing business in the state of Tennessee entirely escaping taxation, for the simple reason that there was no law whatever on the statute books providing for the assessment of the property of such corporations. For the purpose of meeting this situation and making these corporations bear their part of the burden of the state government along with the other property of the state, the legislature, upon the recommendation of Gov. Roberts, passed senate bill No. 115. Several million dollars worth of property belonging to these corporations has been assessed this year under this law. This property heretofore has never borne one dollar of taxes.

"The legislature of 1919 also found gross irregularities existing in every county in the state, in the assessment of real estate and personal property. Proof now in the office of the chief tax statistician shows some property in Tennessee assessed as low as 1 per cent of its value and other property as high as 125 per cent of its value. To illustrate, we have proof in this office of one piece of property for which Northern capital recently paid \$640,000 in cash assessed at \$20,000, a fraction over 3 per cent of its value. On the other hand, we have found hundreds of pieces of property belonging to the small home owner assessed at full value and some above its actual value. We found in one county three corporations so grossly underassessed that if assessments were raised to the average in that county it would be sufficient to reduce the county rate 35 cents in that county and yet produce the same amount of revenue. In the same county we found small home owners with their little homes fully assessed. In addition to these gross irregularities in the assessment of property, we have also found several million dollars' worth of property entirely escaping taxation. To meet this situation and correct these irregularities the legislature passed senate bill No. 77.

"The legislature realized that if all this unassessed property was discovered and put upon the tax books, and if this property which was so grossly underassessed, that it would increase the assessment in Tennessee to that point that the present state rate would produce more revenue than was needed to economically and honestly administer the affairs of the state government, and hence senate bill No. 78 was passed for the sole purpose of bringing the rate down as the assessment goes up, so as to guard against collecting more taxes from the people than was needed to economically administer the affairs of the government

## Tribute of Respect to Marvin Curran Haile.

The following tribute to Marvin C. Haile, who died May 16, is taken from the Atoka County Jeffersonian, Atoka, Okla. The article shows the high esteem in which the deceased was held by the people of his home town.

"Mr. Haile was one of Atoka's most honorable members of the bar. His associates speak in the highest terms of his profound knowledge of the law, and of his sacred respect for the ethics of the legal profession, as well as his many virtues as a man.

"Several years ago he was assistant county attorney under J. W. Clark, who was county attorney, and so far as we have ever heard, and from our own personal observation we believe that as official he held the same high rank as he did in his profession and as a man.

"For the past several years he has been a member of the well known law firm of Clark & Haile.

"Mr. Haile was modest and seemingly retiring in speech and manner, this no doubt was due to a great extent to the fact that he was not physically robust, never-the-less in character he was firm and unyielding and loyal to truth in all things. His many virtues can be summed up and expressed in the short but significant sentence—He was a good useful man.

"Mr. Haile was a firm believer in the great truth of Christianity. He was a member of the Christian church, and his life was clean and consistent with

and to guard against the creation of a large surplus which always invites extravagance.

"To illustrate the operation of the sliding scale the following calculation is submitted, based on the actual provisions of senate bill No. 78. Section 1, of this bill provides:

"That if the total assessment of all property in the state of Tennessee subject to a property tax, excluding merchant's capital, shall in any year be nine hundred million dollars and less than ten hundred million dollars, the tax rate for the state shall be 31½ cents; for schools, 1¼ cents; for highways, 9 cents, and for the university fund, 4½ cents. This makes a total rate for all state purposes 58½ cents.

"A \$900,000,000 assessment at 58½ cents on the \$100 worth of property will produce for state purposes \$5,265,000 in revenue.

"The same law further provides: "That if the total assessment shall be fifteen hundred million dollars and less than sixteen hundred million dollars the tax rate for state purposes shall be 18½ cents; for schools, 8½ cents; for highways, 5½ cents, and for the university fund, 2½ cents. This makes a total rate for all state purposes 35 cents."

"An assessment of \$1,500,000,000 at a 35 cents rate on the \$100 worth of property will produce for state purposes \$5,250,000 or \$15,000 less than a \$900,000,000 assessment at 58½ cents.

"From the above illustration it will be seen that when the assessment reaches \$900,000,000 the sliding scale begins to operate and rate is reduced as the assessment increases, so that an assessment of \$1,500,000,000 would not collect quite as much taxes from the people as a \$900,000,000 assessment."

## County Council of Agriculture Needed In Jackson County.

The need for a county council of agriculture is becoming more and more recognized throughout Tennessee, and Jackson county would be greatly benefited by such an organization. The value of such an organization is especially becoming known in Middle Tennessee a result of the full organization details explained by W. A. Schoenfeld, assistant director of the division of agricultural extension, University of Tennessee, at the Middle Tennessee Farmers' Institute held at Columbia.

The councils of agriculture parallel chambers of commerce, or commercial clubs, Mr. Schoenfeld explained. The purpose is for the betterment of rural life the same as commercial and other clubs work for the betterment of cities.

The council will not buy nor sell. It has been learned from experience that this is not the proper function of such organizations. It will, however, work for better schools, better churches, better sanitation, better everything for the person who lives outside of the city or town.

The council will also develop co-operative production and marketing systems, and induce the establishment of creameries and other such industries that will directly benefit the farming community.

The system of organization is simple. The councils usually are started with 5 or 6 members who begin at once campaigns for other members. The county agent will act as the advisor to the council. He serves without extra. The money collected on memberships can be used for the purpose of promoting cooperative livestock sales, health campaigns, better roads, and other such purposes.

Directors are to be elected democratically; this board elects the officers.

Such a council was organized in Blount county sometime ago, and it has accomplished much good work.

his high belief."

The Atoka County Bar Association passed the following resolution:

"Whereas, Marvin C. Haile has been a member of the Atoka County Bar Association for many years, and has been closely associated with the attorneys of Atoka County during such time, and the attorneys of the Atoka County Bar Association having the utmost respect for him, not only because of his profound knowledge of the law, but also because of his sacred respect for the ethics of legal profession and his many virtues as a man; now, "Therefore, be it resolved by the Atoka County Bar Association that in the death of Marvin C. Haile not only has said Association lost one of its ablest members the county at large has lost one of its best citizens; that his family has lost a devoted son, husband and father."

### THE OTHER WAY ABOUT

The clergyman was in the middle of his sermon when a baby began to cry and its mother rose and carried it towards the door. "Stop," said the preacher, "the baby's not disturbing me."

The woman turned towards the pulpit and replied, "Oh, 'e ain't, ain't 'e? But you're a disturbing of 'im."

## Branch Managers of Ford Motor Co. Hold Convention.

Mr. J. S. Keown, Manager of the Louisville Branch of the Ford Motor Company, has just returned from the Ford Branch Managers Convention held at the factory in Detroit, where 35 Branch Managers from all over the assembly and service Branches throughout the United States and the 8 Branch Managers of the Ford Motor Company of Canada have been in session for the last ten days.

The fiscal year of the Ford Motor Co., ended July 31st, and this convention, preceding an anticipated twelve months of unequaled production and demand for Ford cars, is of exceptional importance to the Ford Motor Company and the automobile industry as a whole since 28 Ford assembling plants were represented where the combined present production is 3,000 cars a day and which have over 9,600 employees.

The manufacturing effort of the company for the first six months of the present year was concentrated almost entirely upon the output of war materials, and it was not until March, 1919, that the production of Ford cars and Ford parts began to assume normal proportions. At the present time output is averaging about 3,000 cars a day, and production for the year ending July 31, 1919, was over 525,000 cars.

The production of 3,000 Ford cars a day has necessitated the development of departments at Branch assembly plants and the Ford Dealers organization to a point where many of these plants are assembling for the demands of the particular territories they serve an output of cars greater than the production of the average automobile factory.

In the Convention particular attention was given to the question of the production efforts which are being made to meet the demand for Ford cars throughout the world, and an estimated output of approximately 1,000,000 cars was announced for next year. Further attention was given to that part of Ford service to Ford owners which aims to place stocks of Genuine Ford Parts within convenient access of Ford owners everywhere through regular Ford Dealers and garages.

### GILBERT CRABTREE DIES AT WILLETTE.

Death has visited our town and again took from among us another worthy citizen. Bro. Gilbert Crabtree was born on Jennings creek and lived there the greater portion of his life. He had recently moved to Willette to make his home when he was taken sick, and seemed to be on the road to recovery when he suddenly grew worse and only lived a few days. Bro. Crabtree leaves two children, a son, Amos Crabtree of Jennings creek and Miss Ada, a daughter, who lived with her father. The entire community extends sympathy to his bereaved children. Bro. Crabtree will be missed by us all, especially in the church where he worshiped and where he often read the word of God and pointed out, in his simple unaffected way, the path that should be trod by the Christian. He was an able talker and a close student of the Bible.

Fannie Price Herod.  
—Macon County Times.

## Teachers To Meet In Gainesboro Saturday, Aug. 30.

The Jackson County Teachers' Monthly Association will meet in Gainesboro, Saturday, August 30th, 1919.

9:45—Devotional Exercise, Rev. O. P. Gentry.

10:— "What should we emphasize most in teaching English," J. C. Tinsley, Miss Otha Smith, Ara Chaffin.

10:30—"Value of play in developing character," Wesley Chaffin, Miss Eula Dycus, Hilman Lovelady.

11:00—"My method of teaching arithmetic to beginners," John E. Brown, Misses Ella Smith, Nora Spivey and Lillian Lee.

11:30—"Self control," Hiram Way, Misses Alean McDearman, Leora Fox.

1:00—"Importance of Sanitation," H. Raggio Young, Misses Virgie Johnson and Grace Gailbreath.

1:30—"Why I teach school," Misses Leona Haile, Clyde Jackson, Mrs. Leora Allen.

2:00—"The Teacher as a community leader," Prof. Harry Moore, Miss Estelle Gailbreath.

2:30—"The teacher's reward," C. W. Davis, Comer Huffines, Herman Spivey.

3:00—"What should you do with a pupil who persist in talking during recitation and studying hours," General discussion led by John Johnson and Mrs. Geo. Henry Lynch.

Each subject will be followed by general discussion. All teachers are expected to attend and help make the institute interesting. "All who are interested in the cause of education are invited to come and be with us.

Most respectfully,

W. L. Dixon,  
Co. Supt.

## Scholastic Population Must Be Reported at Once.

The State Superintendent is calling on me for the scholastic population. All enumerators are expected to make their returns at once. It takes but one time to enumerate the children, so give it your attention or I will have to appoint some one to do it.

Some teachers have failed to sign contracts. All contracts must be signed before I issue warrants for first month's teaching.

Respectfully,  
W. L. Dixon.

One afternoon a woman was walking thru a suburban village, when she noticed a small boy leaning on a gate in front of one of the residences. The boy's attitude did not betray any great amount of ambition.

"I am surprised to see you standing here, my little man," said the woman kindly. "Why do you idle away your time on such a beautiful afternoon?"

"I am not idling," defiantly declared the boy, "I am working for thrift stamp."

"Working for a thrift stamp?" wonderingly responded the woman, who couldn't see any signs of labor.

"Yes ma'am" returned the boy. "Mr. Smith is sitting on the veranda with sister, and he told me that he would give me the price of a thrift stamp if I would watch for father."

## LISTS OF FAIR PRICES TO BE GIVEN PUBLIC.

### Local Food Committee To Probe High Costs.

Washington, Aug. 11—Attorney Palmer today called on State Food Administrators who served under Herbert to join him in a nation-wide publicity campaign by arranging for investigation of local conditions and publication of fair price lists.

In return, Mr. Palmer promises to enforce laws where hoarding or profiteering is unearthed and to operate the machinery of the department to aid in making the campaign a success.

Mr. Palmer seeks to have organized fair price committees throughout the country, whose duty it shall be to get at facts in connection with prices of food-stuffs and other essential commodities, including clothing and to let the public know just what these committees believe to be the prices which they should pay retailers.

This action was taken by Mr. Palmer in compliance with statements by President Wilson last Friday that a publicity campaign would be one of the important parts of the administration's campaign against living costs. It is not the intention, however, to revive the food administration in all its activities, but merely to take these steps under the food control law, which promise to be most effective.

### CELEBRATES BIRTHDAY.

Mayor and Mrs. R. B. Draper were the host and hostess of a most delightfully planned outing Sunday, to celebrate the 13th birthday of their daughter, Vida Mai.

The crowd left Hartsville about 10 o'clock and went direct to the Masonic home, where a most tempting and elaborate lunch was served. After being shown over the grounds the party headed for the Hermitage where they spent several hours viewing things of interest at this historic spot. Those composing the party were Mayor and Mrs. R. B. Draper, Brown Draper, Robbie James Draper, Mr. and Mrs. C. C. Wade and son Howard, Mr. and Mrs. D. P. Simons and little daughter, Mr. and Mrs. Wade Dillehay, of Riddleton, Mr. and Mrs. Jerome Draper, Mesdames Mollie Brooks and Martha Dalton and M. B. Harris and L. P. Stubblefield. Each guest voted it a great day and wished for the attractive young honoree many happy returns of the day. On the return home a stop was made at Donelson where they again partook of a bountiful lunch.

One of the pleasing features of the occasion was the fact that there were three generations represented on both the paternal and also the maternal side. —The Hartsville Vidette.

### COULDN'T FOOL HIM.

The story comes from London that two negro soldiers were engaged in conversation when one remarked: "I see gwine ter git me a eucalyptus."

"A what?" queried the other. "A eucalyptus—dat's a musical instrument, fool."

"Go on, nigger!" was the retort. "You can't kid me—dat's one of de books of de Bible."